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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2785 Session of  
2022

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INTRODUCED BY RYAN, GLEIM, COOK, DOWLING, HAMM, HEFFLEY,  
MALONEY, MOUL, RADER, SCHNEE, SMITH, STAATS, TWARDZIK,  
WHEELAND AND ZIMMERMAN, AUGUST 23, 2022

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REFERRED TO COMMITTEE ON FINANCE, AUGUST 23, 2022

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A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth  
2 of Pennsylvania, providing for elimination of school district  
3 property taxes.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby resolves as follows:

6 Section 1. The following amendment to the Constitution of  
7 Pennsylvania is proposed in accordance with Article XI:

8 That Article VIII be amended by adding a section to read:

9 § 18. Elimination of school district property taxes.

10 (a) The General Assembly shall enact general laws providing  
11 for the elimination of school district property taxes, for the  
12 purpose of shifting a source of school district funding away  
13 from school district property taxes.

14 (b) The elimination of school district property taxes under  
15 subsection (a) shall be accomplished through:

16 (1) An increase in the sales, use and occupancy taxes, with  
17 money distributed to each county of this Commonwealth, which

1 shall disburse money to school districts within the county.

2 (2) The elimination of certain exclusions from taxation.

3 (3) The imposition by each school district of a local tax on  
4 the personal income of resident taxpayers of the school  
5 district, which shall include an expansion of the definition of  
6 taxable compensation.

7 (c) The elimination of school property taxes under  
8 subsection (a) shall be accomplished in an equitable manner that  
9 encompasses residential and commercial properties and that also  
10 applies to rental properties, whereby each landlord shall reduce  
11 rental payments required by each residential or commercial  
12 tenant by an amount equal to the reduction of taxes on real  
13 property attributable to a tenant's unit.

14 (d) The elimination of school property taxes under  
15 subsection (a) shall be accomplished in a manner that permits a  
16 school district that is negatively impacted as a result of the  
17 elimination and the replacement of the revenue through  
18 disbursements to apply for special consideration of additional  
19 supplemental funding to the school district because the school  
20 district faces unforeseen or exigent financial circumstances.

21 Section 2. (a) Upon the first passage by the General  
22 Assembly of this proposed constitutional amendment, the  
23 Secretary of the Commonwealth shall proceed immediately to  
24 comply with the advertising requirements of section 1 of Article  
25 XI of the Constitution of Pennsylvania and shall transmit the  
26 required advertisements to two newspapers in every county in  
27 which such newspapers are published in sufficient time after  
28 passage of this proposed constitutional amendment.

29 (b) Upon the second passage by the General Assembly of this  
30 proposed constitutional amendment, the Secretary of the

1 Commonwealth shall proceed immediately to comply with the  
2 advertising requirements of section 1 of Article XI of the  
3 Constitution of Pennsylvania and shall transmit the required  
4 advertisements to two newspapers in every county in which such  
5 newspapers are published in sufficient time after passage of  
6 this proposed constitutional amendment. The Secretary of the  
7 Commonwealth shall submit this proposed constitutional amendment  
8 to the qualified electors of this Commonwealth at the first  
9 primary, general or municipal election which meets the  
10 requirements of and is in conformance with section 1 of Article  
11 XI of the Constitution of Pennsylvania and which occurs at least  
12 three months after the proposed constitutional amendment is  
13 passed by the General Assembly.